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Government of Saskatchewan

Annual Report 1982

Saskatchewan Local Government Board

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Saskatchewan

Saskatchewan
Local Government
Board

2151 Scarth Street
Regina, Canada
S4P 3V7

January 27, 1983

The Honourable Grant Devine
President of the Executive Council
Legislative Building
REGINA, Saskatchewan

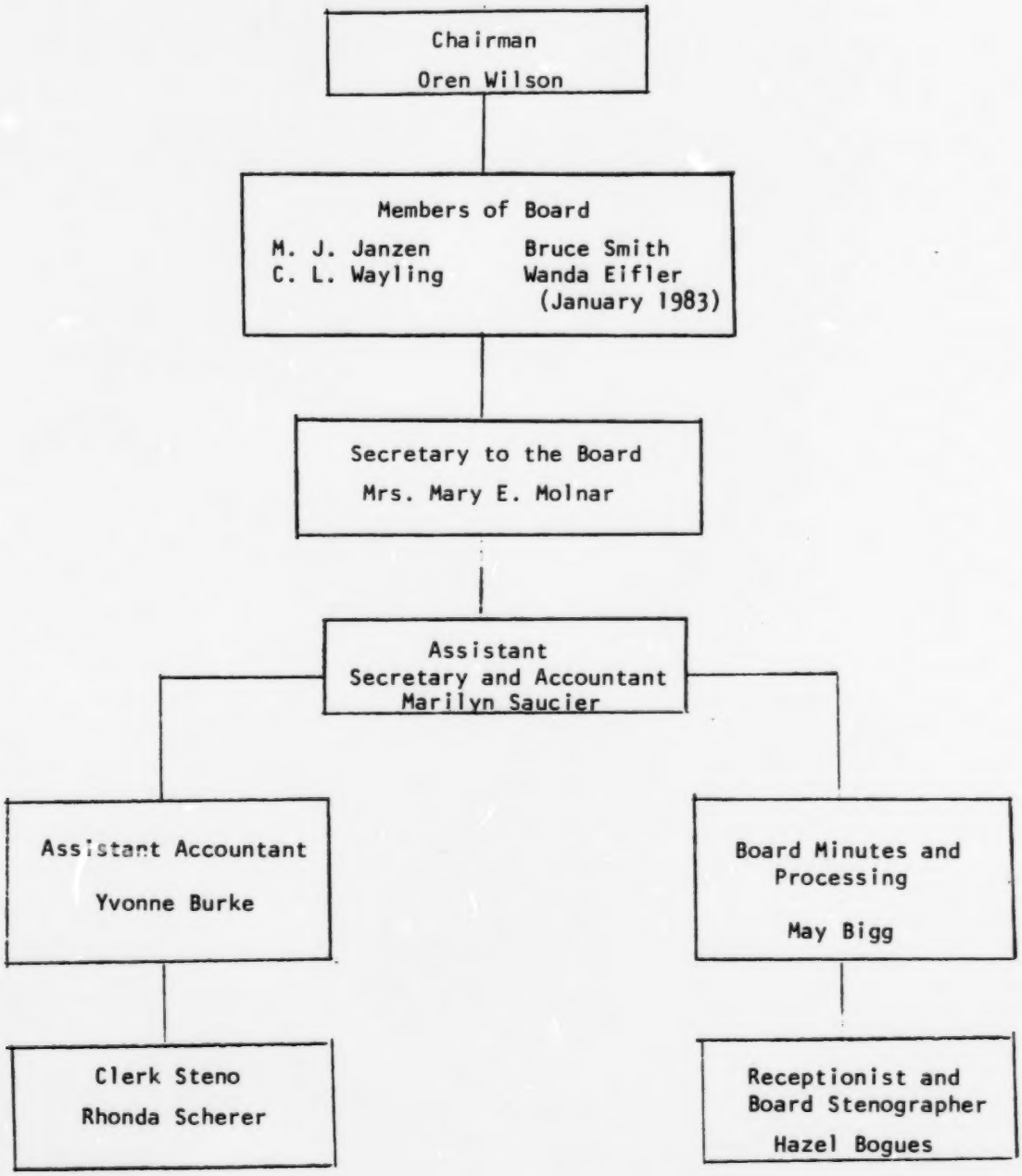
Sir:

Pursuant to The Local Government Board Act, I have the honour to transmit to you on behalf of the Board the Report of the Local Government Board for the year ending December 31, 1982.

Respectfully yours,

Oren Wilson
Chairman

THE LOCAL GOVERNMENT BOARD



ANNUAL REPORT - 1982

LEGAL BASIS

Established January 1, 1914, The Local Government Board exists by virtue of The Local Government Board Act which defines its jurisdiction and spells out its powers and procedures. In addition, some 38 other statutes (which are listed in Schedule A) assign to the Board a wide variety of responsibilities.

FUNCTIONS AND ACTIVITIES OF THE BOARD

As its title implies, The Local Government Board has something to do with local government authorities in Saskatchewan. These authorities include councils of cities, towns, villages and rural municipalities, boards of education of school divisions, and boards of union hospital districts, rural telephone companies and conservation and development areas. Nowhere in the statutes is there a statement of the Board's objectives in the local government field. However, over the sixty-eight years since its establishment the Board has seen its mandate as being chiefly to ensure financial stability and preserve good credit ratings of local authorities. The provincial legislature in various statutes has designated the Board as the ultimate provincial authority to approve certain financial transactions of local authorities. The Board, therefore, performs a watchdog function and acts as a credit manager to ensure insofar as is reasonably possible that local authorities do not undertake projects beyond their means which could result in an inordinately high tax burden, or perhaps bankruptcy.

Among the Board's functions are the following:

(a) Approval of long-term loans. Legislation governing local authorities prohibits the creation of a debt not payable within the current year except with the permission of The Local Government Board. Long-term debts are normally secured by debentures. All debentures require the signature of the chairman and the seal of the Board as evidence that the issue has been authorized. Before signing and sealing the debentures the Board must be satisfied that the prescribed procedures relating to the issue of debentures have been scrupulously observed. Not all such debts are secured by debentures. Where a proposed debt is to be repaid over a shorter period of one to four years, the Board may permit a municipality to secure the debt by an ordinary promissory note or in other words to "defer" the debt beyond the current year. Such transactions are described as "deferrals".

(b) Approval to construct local improvement works under The Local Improvements Act. The Board's approval to construct a work and subsequently to specially assess the cost of such work against abutting or benefitting properties is required even when no long-term borrowing is contemplated by the municipality. In considering such applications for approval, the Board must be satisfied that the requirements of the Act as to notices, petitions, etc., have been met, that the necessary approvals of other agencies (such as the Department of the Environment with respect to water and sewer systems) have been received, and that the municipality has made adequate financial arrangements to pay for the total cost of the proposed work. In some cases the Board holds public hearings.

(c) Approval of local budgets and mill rates. Where in the opinion of the minister the financial position of a municipality warrants such action, the Board may, upon the request of the minister, require the municipality to submit to the Board for approval its annual budget and proposed mill rate. This situation arises from time to time in municipalities whose revenue fund liabilities at the end of the year are found to exceed its revenue fund assets. The approval of the budgets and mill rates in such cases generally involves one or more meetings with the local authority.

(d) Approval of capital trust fund transactions. The creation of a capital trust fund and subsequent additions to and withdrawals from the fund, are carried out by means of bylaws and resolutions requiring the approval of the Board. The legislation encourages municipalities to set aside surplus funds in a capital trust fund for the acquisition or replacement of capital assets, such as buildings and machinery. Municipalities receive from the Board advice as to the amount they should set aside in the fund annually and suggestions as to repayment of withdrawals from the fund.

(e) Approval of sinking fund transactions. The Urban Municipality Act stipulates that no part of the moneys at the credit of the sinking fund account of a municipality shall be invested without the prior approval of the Board to such investment. Only the cities of Regina and Saskatoon operate sinking funds for the retirement of certain of their debentures.

(f) Approval of certain agreements with senior governments. Housing and Special-care Home agreements and Land Assembly agreements require the Board's approval of the relevant bylaws with respect to such agreements. Under the

Agricultural Service Centres Agreement between the federal and provincial governments, the province does not enter into a subsidiary agreement with respect to any of the designated centres unless the centre concerned has made suitable arrangements with the Board for financing its share of the project cost. In considering applications for approval of agreements wherein the local authority is committed to future expenditures, the Board must examine the local authority's capability of discharging its obligations under the agreement.

(g) Performing the functions of a Public Utilities Board. Bylaws establishing water and sewer rates in towns and villages require the Board's approval to be valid. The Board in such cases must generally satisfy itself that the rates are reasonable and that they will yield sufficient revenues to pay the annual operating costs and debt charges of the utility. The Board is also involved in the approval of franchises for the supply of electricity to the Town of Creighton and a bus transportation franchise for the City of Prince Albert. In all franchise cases a public hearing is mandatory.

(h) Assisting local authorities to market their debentures. While the Board plays no part in the actual sales transactions, it does help in the marketing process by:
(1) offering advice to municipalities on marketing;
(2) determining and approving the interest rates which the debentures shall bear;
(3) approving the form and content of debentures; and
(4) providing investment dealers with information and list of approvals.

(i) Acting as the Board of Revenue Commissioners. The current five member Local Government Board has been appointed a Board of Revenue Commissioners whose duties, among other things, includes approval of the write-off of debts due to the province. The Board of Revenue Commissioners also deals with appeals against tax assessments under The Education and Health Tax Act, The Tobacco Tax Act, The Oil Well Income Tax Act and The Corporation Capital Tax Act. Although the Board conducts an administrative rather than a judicial review, both the appellant and the Department may be represented by legal counsel. Evidence is given under oath and after due consideration of both oral and written arguments, the Board provides a written decision.

(j) Responding to requests from local officials for advice. Because the Board is comprised of members with considerable training and experience in local government finance and administration, many local authorities look to the Board for information and advice on financing of capital works and the procedures which should be followed in submitting applications to the Board. A good part of the Board Members' time, and that of its Secretary, is spent in meeting with delegations, discussions over the telephone, and responding to written enquiries. While this may not be one of the functions which the statutes require the Board to perform, the Board feels that it is time well spent if it helps municipalities and other local authorities to manage their finances effectively and to acquire needed capital works through prudent use of their borrowing powers.

As already indicated, The Local Government Board Act and other statutes give to the Board considerable power over municipal finances and related matters. To the local authorities, the Board's checks, controls and limitations upon the actions of their elected officials and its insistance upon full compliance with the statutes, may at times be irksome and an inconvenience. Nevertheless, it is believed that most people will agree the Board serves a useful purpose, and that as a result of the Board's activities local authorities are in a stronger financial position and are able to enjoy a better market for their debentures than otherwise might be the case, as lending institutions are more receptive to buying these debentures, knowing that the Board has effectively adjudicated their ability to borrow.

BOARD DECISIONS

The process by which the Board carries out its statutory functions may be said to consist firstly of receiving an application from a municipal council or other local authority to do something which the statutes allow it to do only with the Board's permission, and secondly making a decision on the application and informing the applicant of the decision.

Section 26 of The Local Government Board Act requires the Board in conducting its inquiry and in arriving at its decision to take into account a large number of factors, namely:

(a) the period over which the indebtedness may be spread, based on the lifetime of the work or undertaking for which the application is made as may be estimated by the Board;

(b) any provincial financial assistance that may be available in support of the work or undertaking;

(c) the economic base on which the loan can be supported and the present and contemplated economic conditions in the community, with due allowance being given for change in the economic base or conditions;

(d) the impact of the work or undertaking on the total financial and budgetary position of the local authority;

(e) the impact of the work or undertaking on the revenue demands and taxation levels of the local authority;

(f) the level of services which the local authority is committed to provide and the estimated impact of the provision of those services on its ability to repay the loan over the period of repayment;

(g) any outstanding long-term financial commitments of the local authority and, in particular but without restricting the generality of the foregoing, any outstanding debentures and existing obligations of the local authority with respect to superannuation plans;

(h) such other matters as, in the opinion of the Board, relate to the local authority's ability to assume the liability of the proposed loan.

Because no two communities even of equal population are ever completely alike in their needs, economic resources, growth trends, management capabilities, and in kinds and levels of existing and anticipated local services, the Board cannot rely upon the application of any standard formula to determine what is a safe financial burden for a community to carry. Each application must be considered as unique, and the Board's decision can be reached only after examining and weighing a large number of relevant factors in the light of wisdom it has gained from past experience and its knowledge of present circumstances.

GUIDELINES FOR FINANCING CAPITAL EXPENDITURES

The Board is aware of the advantages claimed for the "pay-as-you-acquire" policy which involves no borrowing for capital purposes, and it is also familiar with the arguments favoring a "pay-as-you-use" policy, under which all capital expenditures would be financed by long term loans. While each has its advantages and its supporters, the Board does not advocate rigid adherence to either of these extreme positions.

However, to assist local authorities in developing and maintaining good credit ratings and a reputation for prudence and sound financial management, the Board over the years has followed a number of informal guidelines for financing of capital expenditures. These are:

1. Local authorities are encouraged to finance capital projects by building up reserves and by providing as much money as possible out of their current budgets. They are required to provide out of current revenues at least the equivalent of one year's debt charges in respect of the proposed debenture issue. By requiring the community and its leaders to face up to the fiscal realities immediately, this kind of action encourages responsible spending both as to the projects undertaken and the design and cost of the projects.

2. In granting approval of a borrowing bylaw, the Board stipulates that construction contracts shall not be awarded until the required financing has been arranged and the sale of the proposed debentures, at a price approved by the Board, has been assured.

3. Where the proposed work is a local improvement to be financed by special assessments against the abutting or benefitting property, municipalities are required to obtain prepayments of a significant portion of such special assessments. The proportion of the special assessment to be prepaid depends upon a number of factors and may vary from one community to another.

4. Water and sewer utility operations should be self-supporting, and where necessary municipalities are requested to adjust their utility rates so that utility revenues will take care of operating costs as well as annual debt charges.

5. With the exception of school divisions and local improvements to be financed by special assessments, local authorities are sometimes required to submit their borrowing bylaws to a vote of the electors if the Board feels the project is controversial.

6. Local authorities are advised to issue debentures for 10 years or less. Short term debentures are easier to sell, the interest savings are quite substantial, and early liquidation of the debt enables the local authority to undertake other capital works at an earlier date.

7. To the extent possible, local authorities are encouraged to sell their debentures locally rather than going to a distant market.

8. Municipalities are encouraged to establish and maintain capital trust funds. By anticipating future capital requirements, municipalities can minimize borrowing and save interest charges, which at current rates are not inconsequential.

9. Wherever practicable, the Board suggests financing part of a capital project by short term loans (called "deferrals") of two to four years, instead of issuing debentures.

10. The Board will not permit a borrowing arrangement whereby only the interest and no principal would be paid in any one year.

COMMUNITY PRIORITIES

The Local Government Board is not directly involved in the setting of local priorities or in making decisions as to which of several needed projects shall be considered first. To establish priorities intelligently, it is necessary at the outset to ascertain what the community's objectives are, and to identify its needs and desires. It is necessary also to project capital expenditures over a period of years, and to indicate for each year the financial resources which will likely be available to the community. Since the resources rarely if ever are sufficient to pay all the things a community would like to have, the purchase or acquisition of some facilities and the satisfaction of some needs may have to be postponed. Council must make decisions for the community upon the relative merits and priorities of the various projects which have been identified as community needs.

Many municipalities now prepare, and annually update, a five-year capital works program showing their anticipated capital expenditures and probable financial resources. This is a requirement of the Community Capital Fund program. Occasionally, however, the Board is called upon to make a decision on a loan application without sufficient evidence that the community's total needs have been identified, weighed and considered. If in such a case the Board is unable to grant immediate approval, local officials on occasion display disappointment and frustration at what may appear as interference from the Board in the setting of local priorities. Such delays and frustrations can generally be avoided by the submission in the first instance of a well thought out and documented capital works program.

Decisions on local priorities are often influenced by federal and provincial government policies and programs. The availability of grants for specific capital works such as street improvements, water and sewer systems and recreational facilities, induces municipalities to give top priority to one or the other of such projects in order to take advantage of federal or provincial grants which if not taken when available may be lost forever. The Community Capital Fund program is an exception since it is assured for a five-year period and allows the municipalities to choose the projects for which the grants are to be used.

ADVISORY FUNCTION

The Board's familiarity with the many aspects of municipal financing has placed it in a good position to respond to requests from local authorities for financial advice. The Board's influence upon municipalities, therefore, extends somewhat beyond its powers to authorize or prohibit municipal borrowing. Because of its position, the Board is able to advise municipalities on such matters as the establishment of reserves and capital trust funds, and the terms of repayment of a proposed debt, all with a view to keeping the annual debt charges at an acceptable level and acquiring for their communities the needed capital facilities at the lowest possible debt cost.

To be able to assist and advise local authorities, the Board needs to be informed continuously of the programs and activities of various provincial and federal agencies. The Board is conscious of the increasing developmental roles that the Departments of Urban and Rural Affairs are assuming with respect to municipalities. It is therefore important for the Board to maintain a close liaison with the Departments so as to facilitate as much as possible the implementation of the various provincial and federal programs in which the Departments are involved.

BOARD MEETINGS AND WORKLOAD

During the year 1982 the Board held a total of 225 meetings. Business of the Board at these meetings involved consideration of the various applications and the issuing of authorizations as detailed in the various schedules contained in this report. Also dealt with were many other enquiries of a less formal nature. A large part of the Board's time is spent meeting with delegations as well as travelling to various communities to meet with councils and boards in their own offices and in 1983 the Board plans to expand this courtesy and meet with even more councils in their own communities. For the further convenience of local authorities, the Board attends the annual conventions of the Saskatchewan Association of Rural Municipalities and the Saskatchewan Urban Municipalities Association and makes itself available to meet delegations at the convention site and also

will be attending regional meetings of both associations whenever possible.

The volume of loan applications and other business to be transacted by the Board varies from year to year, depending upon economic outlook and activity, government grant programs. availability of funds, interest rates and other factors. The Board's effectiveness can not be measured in terms of work units or other measures of productivity. What matters is not how many decisions the Board make but how good the decisions are.

The effectiveness of the Board depends very largely upon the availability of up-to-date relevant data on Saskatchewan local governments. Unfortunately much of the desired information, if available at all, is out of date before it gets into Board hands (e.g. financial statements). Other data are obtainable only by specific requests directed to the municipalities concerned.

ADVISORY COMMITTEE

In accordance with Section 6 of The Local Government Board Act, the Saskatchewan Association of Rural Municipalities, the Saskatchewan Urban Municipalities Association, the Saskatchewan School Trustees Association and the Saskatchewan Health-Care Association have appointed one member each to a committee to be associated with the Board for advisory purposes. The duties of the committee are to confer with the Board from time to time concerning matters of general interest.

The committee met once during the year on January 11, 1982. A copy of the report is attached hereto as Schedule "U" .

REVENUES OF THE BOARD

The Board charges a fee for the authorization of debentures in accordance with the schedule set out in Saskatchewan Regulation 217/80. This Regulation also provides for a $10.00 fee for each application to construct works as a local improvement. In addition, a fee of $10.00 is chargeable for every application for permission to raise money by way of debentures or other security, pursuant to Section 57 of The Local Government Board Act.

During the year 1982 the Board received a total of $188,914.69 in revenues. Comparative figures for the years 1981 and 1980 are $120,047.14 and $95,332.96 respectively.

All receipts were deposited to the credit of the consolidated fund.

BOARD MEMBERSHIP, STAFF AND OFFICE

At the end of June the former Chairman of the Board, Mr. Rosenberg, retired and on August 23, 1982, a new Chairman, former Alderman Oren Wilson of Saskatoon was appointed by Order-in-Council to take over as the new Chairman of the Local Government Board.

On July 31, 1982, Mr. J. F. Chaney, Secretary to the Board, retired and on September 1, 1982, Mrs. Mary Molnar was promoted from the position of Assistant Secretary to that of Secretary to the Board.

On September 15, 1982, Mr. L. H. Lewry resigned to re-enter the political scene in the City of Moose Jaw.

Effective October, upon careful consideration, Mr. Wilson abolished the position of Clerk Typist 2, as he felt the position is no longer required.

On December 13, 1982, Marilyn Saucier of Regina was appointed to the position of Assistant Secretary to the Board.

On December 22, 1982, Wanda Eifler of Advisory Services, Urban Affairs, was offered the opportunity of joining the Local Government Board to replace Mr. Lewry and early in January 1983 she will be joining our Board as the first lady to have been a member of the Board in its sixty-eight year history.

It may also be mentioned that Mrs. Mary Molnar is the first lady to hold the position of Secretary to the Board.

Board offices are located in new quarters on the 4th floor of the Palliser Square at 2151 Scarth Street.

The co-operation and support received throughout the year from the Board's six staff members is gratefully acknowledged.

SCHEDULE A

STATUTES FORMING LEGAL BASIS FOR LOCAL GOVERNMENT BOARD ACTIVITIES

The Local Government Board Act
The Local Government Board (Special Powers) Act
The Local Government Board (Temporary Special Powers) Act
The Agricultural Societies Act
The Cemeteries Act
Charter of The Municipal Corporation of Uranium City and District
The Community Health Unit Act
The Conservation and Development Act
The Education Act
The Federal-Provincial Agreements Act
The Gas and Electrical Rates (Public Corporations) Act
The Health Services Act
The Hospital Revenue Act
The Housing and Special-care Homes Act
The Industrial Towns Act
The Lloydminster Hospital Act
The Local Government Elections Act
The Local Improvements Act
The Major Urban Centres Integrated Hospitals Act
The Municipal Corporation of Uranium City and District Act
The Municipal Debentures Repayment Act
The Municipal Improvements Assistance (Saskatchewan) Act
The Municipal Public Works Act
The Planning and Development Act
The Power Corporation Act
The Public Health Act
The Public Libraries Act
The Public Utilities Companies Act
The Regional Parks Act
The Rural Municipality Act
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Trustee Act
The Union Hospital Act
The Urban Municipality Act
The Wascana Centre Act
The Water Rights Act
The Water Users Act

SCHEDULE B

DEBENTURES ISSUED 1973 - 1982

BY SASKATCHEWAN LOCAL AUTHORITIES

By Class of Issuing Authority

in Thousands of Dollars

	*CITIES		TOWNS		VILLAGES		SCHOOL DISTRICTS		SCHOOL UNITS		HOSPITALS		OTHERS		TOTALS	
Year	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1973	23	4,373	25	596	4	56	15	1,316	14	746	1	600	5	71	87	7,758
1974	22	2,821	23	470	1	9	-	-	8	289	2	255	2	55	58	3,899
1975	33	13,911	20	611	1	11	10	5,749	16	1,989	2	316	1	14	83	22,601
1976	44	20,368	17	776	2	38	11	5,213	37	5,587	4	1,003	1	8	116	32,993
1977	24	15,156	30	4,711	3	51	19	7,975	23	3,391	2	360	1	9	102	31,653
1978	24	20,677	33	1,955	3	77	6	2,738	37	7,464	6	1,066	2	40	111	34,017
1979	18	12,906	47	3,700	4	134	35	8,788**	4	532	4	295	2	21	114	26,376
1980	16	15,228	47	5,488	10	448	25	13,515**	-	-	3	855	3	234	104	35,768
1981	18	9,364	27	3,163	5	216	46	18,200**	-	-	-	-	2	54	97	30,997
1982	23	25,987	33	3,619	5	348	73	26,168**	-	-	-	-	-	-	134	56,122

No. - Where it appears above means number of issues

* - Does not include Lloydminster

** - School Divisions

SCHEDULE C

DEBENTURES ISSUED BY SASKATCHEWAN CITIES

(INCLUDING ISSUES FOR COLLEGIATES, PUBLIC AND SEPARATE SCHOOLS)

1973 - 1982

in Thousands of Dollars

City	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Estevan	-	-	-	-	183	697	503	412	-	-
Lloydminster* ...	221	238	1,582	1,179	274	-	-	-	-	-
Melfort	-	-	-	-	-	-	-	461	102	971
Melville	66	40	16	76	102	234	254	16	121	52
Moose Jaw	250	1,207	2,159	1,281	1,400	1,312	385	390	340	250
North Battleford	255	-	84	175	193	709	497	299	55	748
Prince Albert ...	603	283	334	1,509	145	2,579	1,277	8,248	688	4,132
Regina	2,924	472	6,555	15,484	11,106	13,272	8,480	-	3,073	14,429
Saskatoon	1,434	602	4,613	1,105	1,565	973	948	4,470	3,824	2,873
Swift Current ...	50	49	100	195	119	322	562	500	277	1,044
Weyburn	-	50	50	325	70	75	-	-	600	-
Yorkton	86	118	-	217	273	504	-	432	284	1,488
TOTALS	5,889	3,059	15,493	21,546	15,430	20,677	12,906	15,228	9,364	25,987

*Debenture issues for Lloydminster are authorized by Complementary Orders in Council of the Provinces of Alberta and Saskatchewan.

SCHEDULE D

DEBENTURE DEBT OF SASKATCHEWAN LOCAL AUTHORITIES

AS AT DECEMBER 31

IN THOUSANDS OF DOLLARS

Year	NET MUNICIPAL DEBT					School Debt (2)	Hospital Debt (3)	Telephone Debt	Grand Total
	City (1)	Town (1)	Village	R.M.	Total				
1972	96,783	31,106	9,719	360	137,968	70,118	11,248	896	220,230
1973	90,158	29,027	8,710	260	128,155	67,993	10,825	784	207,757
1974	83,622	26,641	7,672	226	118,161	64,183	9,949	617	192,910
1975	90,189	24,322	6,594	172	121,277	66,345	9,631	480	197,733
1976	91,955	22,355	5,471	138	119,919	82,683	9,637	319	212,558
1977	91,217	20,981	4,109	119	116,426	101,010	9,559	38	227,033
1978	103,310	20,718	3,694	99	127,821	103,540	9,467	2	240,830
1979	102,287	22,061	2,908	131	127,387	102,565	9,678	0	239,630
1980	109,671	23,321	2,508	260	135,760	108,052	8,111	0	251,923
1981	112,101	21,577	3,096	233	137,007	116,764	7,092	0	260,863

NOTE: The above table does not include debenture debt for Conservation and Development Areas.

(1) - Excludes net secondary school debt.
(2) - Includes net secondary school debt.
(3) - Excludes municipal hospital debt for Regina and Saskatoon. In these cases the net hospital debt is included in the City Municipal debt figure. (Hospital debt shown as at March 31, 1982)

SCHEDULE E

DEBENTURES SIGNED AND SEALED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1982

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
CITIES			
Melfort	1	$ 971,000	17.495
Melville	2	52,416	8.000 - 12.0059
Moose Jaw	1	250,000	16.000
North Battleford	2	747,898	13.477 - 17.560
Prince Albert	4	4,131,956	12.0303 - 17.852
Regina	5	14,429,000	16.93 - 17.000
Saskatoon	3	2,873,051	16.625 - 17.000
Swift Current	3	1,043,584	12.742 - 17.500
Yorkton	2	1,487,891	9.8566 - 12.035
Total	23	$25,986,796	
TOWNS			
Alameda	2	$ 129,585	16.250
Battleford	1	73,981	17.50
Bienfait	2	173,877	16.125 - 16.965
Bredenbury	1	32,500	18.258
Canora	2	208,909	12.656 - 17.125
Central Butte	1	42,000	16.835
Cut Knife	1	109,000	16.897
Duck Lake	1	21,000	16.625
Eatonia	1	55,000	17.816
Esterhazy	1	109,934	17.113
Eston	3	288,262	17.625 - 18.00
Fort Qu'Appelle	1	193,000	17.622
Humboldt	1	27,502	14.000
Kamsack	1	237,000	17.1032
Lumsden	1	51,852	17.000
Luseland	1	77,000	17.000
Meadow Lake	1	919,000	17.616
Nipawin	1	189,618	17.500
Preeceville	1	51,000	17.500

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
Rosetown	2	$ 211,000	17.50 - 17.564
Shaunavon	2	26,831	17.625
Tisdale	2	198,665	17.798 - 19.000
Warman	1	44,340	17.306
Wynyard	1	148,000	17.069
Total	33	$ 3,618,856	
VILLAGES			
Aberdeen	1	$ 24,585	17.5625
Frontier	2	179,000	17.000 - 17.440
Neilburg	1	110,000	17.305
Shields, Resort Village	1	35,000	17.625
Total	5	$ 348,585	
RURAL MUNICIPALITIES			
Nil			
SCHOOL DIVISIONS			
Assiniboia No. 69	2	$ 417,000	18.254 - 18.256
Battleford No. 58	1	271,000	17.318
Battle River No. 60	1	453,000	17.641
Blaine Lake No. 57	1	171,000	17.582
Borderland No. 68	1	231,000	16.827
Cupar No. 28	1	226,000	16.742
Eastend No. 8	2	718,000	17.581
Eston-Elrose No. 33	3	410,000	16.500 - 17.750
Hudson Bay No. 52	1	197,000	17.509
Humboldt Rural No. 47	4	497,000	17.517 - 18.645
Kamsack No. 35	2	246,000	17.5469 - 17.667
Long Lake No. 30	1	548,000	17.500
Maple Creek No. 17	1	582,000	17.580
Meadow Lake No. 66	1	266,000	17.415
Melfort No. 100	4	1,106,000	16.614 - 16.685
Moose Jaw No. 1	2	599,000	17.173 - 17.446
North Battleford No. 103	2	1,330,000	17.573 - 17.583

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
Paynton No. 102	1	$ 416,000	17.625
Pense No. 98	1	502,000	17.664
Potashville No. 80	6	2,196,000	17.567 -18.424
Prince Albert No. 3	1	200,000	17.334
Prince Albert Rural No. 56	1	564,000	17.307
Regina No. 4	8	5,212,000	16.885 - 17.625
Regina (East) No. 77	1	326,000	17.583
Regina R.C.S. No. 81	1	256,000	17.756
St. Henry's R.C.S. No. 5	1	363,000	17.566
St. Olivier R.C.S. No. 12	1	341,000	16.750
St. Paul's R.C.S. No. 20	2	1,131,000	17.518
Saskatchewan Valley No. 49	2	960,000	17.500 - 17.593
Saskatoon No. 13	1	567,000	17.919
Saskatoon (East) No. 41	1	430,000	17.664
Saskatoon (West) No. 42	2	735,000	17.900
Sturgis No. 45	2	594,000	17.007 - 17.269
Swift Current Rural No. 75	1	187,000	16.566
Tiger Lily No. 54	2	713,000	17.453 - 17.454
Tisdale No. 53	3	858,000	16.614 - 17.039
Turtleford No. 65	1	233,000	17.500
Unity R.C.S. No. 88	1	244,000	17.347
Wakaw No. 48	1	358,000	16.750
Wilkie No. 59	1	192,000	18.273
Yorkton R.C.S. No. 86	1	322,000	17.533
Total	73	$26,168,000	

UNION HOSPITAL DISTRICTS

Nil

CONSERVATION & DEVELOPMENT AREAS

Nil

TOTAL ALL LOCAL AUTHORITIES	134	$56,122,237

SCHEDULE F

ANALYSIS OF PURPOSES
FOR WHICH DEBENTURES WERE ISSUED
FOR THE YEAR 1982

Engineering Structures:	
Roads, Streets and Pavement	$11,659,600
Reservoirs	203,647
Water Mains, Sewer Mains, Hydrants and Services	4,747,090
Sewage Treatment and Lagoons	6,509,085
Sidewalks, Curbs and Gutters	1,554,293
Storm Sewers	500,000
Water Well Development	262,898
Other Engineering Structures	1,291,956
Buildings:	
Police Station	700,000
Fire Hall	25,668
Schools	26,168,000
Other Buildings	2,500,000
Total Debentures Issues	$56,122,237

SCHEDULE G

ANALYSIS OF DEBENTURES SALES

IN THE YEAR 1982

Lender	Amount	% of Total
Federal Government Agencies:		
C.M.H.C.	$ 1,357,919	2.00
Provincial Government:		
Department of Urban Affairs	562,827	1.00
Provincial Government Agency:		
Municipal Financing Corporation	25,005,764	45.00
Own Municipality's Reserves,		
Trust and Pension Funds, etc.	1,103,720	2.00
Chartered Bank	320,340	1.00
Investment Dealer or Syndicate	18,977,000	34.00
Credit Union	1,394,129	2.00
Canadian Public:		
Over the Counter	7,400,538	13.00
Total Debenture Issues	$56,122,237	100.00

SCHEDULE H

CREATION OF DEBTS NOT PAYABLE WITHIN THE CURRENT YEAR AUTHORIZED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1982

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
CITIES			
Estevan	$ 505,160	1	2
Yorkton	750,000	1	3
Total	$1,255,160	2	
TOWNS			
Balcarres	43,300	1	4
Bengough	55,000	1	1
Cabri	68,000	1	4
Cut Knife	65,000	1	4
Davidson	567,700	5	4
Elrose	68,250	2	3
Eston	48,000	1	4
Gravelbourg	23,000	1	1,2/3
Gull Lake	90,000	1	4
Ituna	100,000	1	4
Lashburn	40,000	1	1
Outlook	677,050	3	4
Rosetown	270,000	1	2
Rose Valley	51,250	1	1
Shellbrook	200,000	1	1
Strasbourg	50,000	1	4
Tisdale	1,735,000	5	1,4
Wakaw	201,400	2	2,4
Waldheim	193,000	1	1
Total	$4,545,950	31	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No of Authorizations	Term (Years)
VILLAGES			
Abernethy	$ 34,000	1	4
Clavert	25,000	1	4
Climax	20,000	1	4
Coleville	80,000	1	4
Dalmeny	50,000	1	4
Glaslyn	25,000	1	4
Hague	112,500	1	3
Lancer	25,000	1	2
Marsden	75,000	2	1
Medstead	47,300	1	4
Osler	122,000	1	1
Torquay	80,500	1	2
Vanscoy	18,768	1	4
Windthorst	50,000	2	1,4
Wishart	12,000	1	3
Total	$777,068	17	
RURAL MUNICIPALITIES			
Argyle No. 1	$ 31,000	1	2
Biggar No. 347	124,500	2	3,4
Calder No. 241	52,000	1	4
Cana No. 214	12,000	1	1
Canaan No. 225	36,000	1	3
Corman Park No. 344	200,000	1	1
Coteau No. 255	45,000	1	4
Douglas No. 436	54,750	1	4
Fertile Valley No. 285	54,000	1	4
Fox Valley No. 171	18,000	1	3
Grant No. 372	57,750	1	3
Hoodoo No. 401	26,000	1	1
Kelvington No. 366	25,000	1	3
Kingsley No. 124	72,000	1	4
Kinistino No. 459	85,000	1	1
Kutawa No. 278	85,000	1	4
Lacadena No. 228	45,000	1	3
Lawtonia No. 135	88,000	2	4
Leask No. 464	40,000	1	4
Mayfield No. 406	45,000	1	4

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
McCraney No. 282	$ 38,500	1	4
Mervin No. 499	43,600	1	4
Rocanville No. 151	53,000	1	4
Sliding Hills No. 273	60,000	1	3
Sutton No. 103	84,150	1	1
Three Lakes No. 400	90,000	1	5
Tullymet No. 216	32,500	1	1
Turtle River No. 469	72,000	1	4
Willner No. 253	50,000	1	4
Wood Creek No. 281	113,000	1	3
Total	$1,832,750	32	
SCHOOL DIVISIONS			
Battle River No. 60	$ 195,990	2	3
Buffalo Plains No. 21	262,500	1	4
Cupar No. 28	156,547	2	4
Indian Head No. 19	241,000	1	4
Kamsack No. 35	27,000	1	3
Last Mountain No. 29	94,000	1	4
Maple Creek No. 17	97,083	1	3
Meadow Lake No. 66	67,500	1	4
Northern Lakes No. 64	191,398	2	4
Potashville No. 80	312,269	7	4
Prince Albert No. 3	58,760	1	4
Saskatoon (East) No. 41	139,000	1	4
Swift Current Rural No. 75	114,450	4	4
Unity R.C.S. No. 88	45,848	1	4
Wadena No. 46	156,323	2	4
Wolseley No. 25	108,000	2	4
Yorkton R.C.S. No. 86	68,000	1	4
Total	$2,335,668	31	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
UNION HOSPITALS			
Melfort	$750,000	1	
		-	
TOTAL ALL LOCAL AUTHORITIES	$11,496,596	114	

SCHEDULE I

ANALYSIS OF PURPOSES

FOR WHICH DEBTS IN SCHEDULE "H" WERE CREATED

IN THE YEAR 1982

Engineering Structures:	
Sewer and Water Mains, Hydrants and Services	$ 638,468
Reservoirs, Treatment Plants and Water Wells	2,473,550
Sewage Lagoons	122,000
Sidewalks, Curbs and Gutters	192,250
Roads, Streets and Parking Lots	877,410
Buildings:	
Fire Halls	218,150
Hospitals	750,000
Office Buildings	20,000
Schools	2,005,668
Threatres, Arenas and Recreational Buildings	1,848,050
Other Buildings	182,800
Machinery and Equipment for:	
Transportation Services	2,103,250
Purchasing Land	65,000
	$11,496,596

SCHEDULE J

AUTHORIZATIONS TO BORROW BY WAY OF DEBENTURE

GRANTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1982

CITIES	Amount of Authorizations	No. of Authorizations
Estevan	$ 225,684	1
Melville	61,709	3
Moose Jaw	3,500,000	2
North Battleford	1,023,713	4
Prince Albert	1,631,956	3
Regina	6,455,000	6
Saskatoon	4,573,051	3
Swift Current	49,759	1
Weyburn	400,000	1
Yorkton	129,972	1
Total	$18,050,844	25
TOWNS		
Battleford	$ 54,064	1
Bienfait	173,877	2
Biggar	138,000	1
Carlyle	714,536	1
Davidson	100,000	1
Eatonia	125,000	1
Eston	489,364	5
Humboldt	27,502	1
Kamsack	187,471	2
Lumsden	51,852	1
Luseland	77,000	1
Meadow Lake	919,420	1
Nipawin	189,618	1
Preeceville	51,527	1
Redvers	69,320	2
Rocanville	84,968	2
Rosetown	150,000	1
Rosthern	273,096	3
Shaunavon	26,831	2
Tisdale	325,665	2

SCHEDULE J (Cont'd)

TOWNS	Amount of Authorizations	No. of Authorizations
Wadena	$ 60,922	1
Warman	44,341	2
Wawota	75,500	2
Wilkie	314,000	1
Wynyard	101,234	1
Yellow Grass	35,000	1
Total	$4,860,108	40
VILLAGES		
Aberdeen	$ 24,585	1
Lake Lenore	30,000	1
Osler	60,000	1
Shields, Resort Village	35,000	1
Total	$ 149,585	4
RURAL MUNICIPALITIES		
Nil		
SCHOOL DIVISIONS		
Arcola No. 72	$ 794,000	2
Battleford No. 58	873,000	2
Battle River No. 60	453,000	1
Blaine Lake No. 57	171,000	1
Borderland No. 68	231,000	1
Cupar No. 28	1,254,000	3
Eastend No. 8	1,191,000	3
Eston-Elrose No. 33	410,000	3
Hudson Bay No. 52	197,000	1
Humboldt Rural No. 47	692,000	3
Kamsack No. 35	76,000	1
Kerrobert No. 44	259,000	1
Lanigan No. 40	163,000	1
Last Mountain No. 29	533,000	2
Long Lake No. 30	548,000	1
Maple Creek No. 17	582,000	1

SCHEDULE J (Cont'd)

SCHOOL DIVISIONS	Amount of Authorizations	No. of Authorizations
Meadow Lake No. 66	$ 266,000	1
Melfort No. 100	1,106,000	4
Moose Jaw No. 1	208,000	1
North Battleford No. 103	1,768,000	3
Paynton No. 102	416,000	1
Pense No. 98	502,000	1
Potashville No. 80	1,308,000	4
Prairie View No. 74	899,000	2
Prince Albert No. 3	200,000	1
Prince Albert Rural No. 56	564,000	1
Regina No. 4	5,212,000	8
Regina (East) No. 77	326,000	1
Regina R.C.S. No. 81	256,000	1
St. Henry's R.C.S. No. 5	363,000	1
St. Paul's R.C.S. No. 20	1,131,000	2
Saskatchewan Valley No. 49	960,000	2
Saskatoon No. 13	999,000	2
Saskatoon (East) No. 41	430,000	1
Saskatoon (West) No. 42	735,000	2
Sturgis No. 45	195,000	1
Swift Current No. 75	187,000	1
Tiger Lily No. 54	713,000	2
Tisdale No. 54	858,000	3
Turtleford No. 65	233,000	1
Unity R.C.S. No. 88	244,000	1
Wadena No. 46	636,000	3
Yorkdale No. 36	569,000	1
Yorkton R.C.S. No. 86	322,000	1
Total	$30,033,000	80

UNION HOSPITAL DISTRICTS

Nil

CONSERVATION AND DEVELOPMENT AREAS

Nil

TOTAL ALL LOCAL AUTHORITIES	$53,093,537	149

SCHEDULE K

ANALYSIS OF PURPOSES
FOR WHICH AUTHORIZATIONS IN SCHEDULE "J" WERE GRANTED
IN THE YEAR 1982

Engineering Structures:	
Reservoirs	$ 918,083
Water Mains, Sewer Mains, Hydrants and Services	3,463,337
Water Pumping Stations and Treatment Plants	460,000
Sewage Lagoon and Facilities	560,800
Roads, Street Paving, Sidewalks, Curbs and Gutters	11,206,117
Water Well	30,000
Other Engineering Structures	2,060,000
Buildings:	
Fire Halls	932,200
Police Station	3,250,000
Schools	30,033,000
Theatres, Arenas and Recreational	180,000
Total	$53,093,537

SCHDULE L

REFUSALS OF APPLICATIONS TO BORROW BY WAY OF DEBENTURE AND SHORT TERM LOAN FOR ALL LOCAL AUTHORITIES IN THE YEAR 1982

Local Authority	No. of Refusals for Debentures	Short Term Loans	Amount
Moosomin School Division No. 9	$ 196,000 589,000		$ 785,000
Radville School Division No. 67	282,000		282,000
Total	$1,067,000		$1,067,000

SCHEDULE M

PROPOSED LOCAL IMPROVEMENT PROJECTS APPROVED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1982

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Total	Water/Sewer Mains	Storm Sewers	Surface Works
CITIES					
Melfort	2	$ 217,196	$ 217,196	$	$
Melville	8	252,985	87,685		165,300
Moose Jaw	5	987,300	212,000		775,300
North Battleford	3	766,892			766,892
Prince Albert	18	327,950		231,700	96,250
Regina	20	4,277,550	1,569,150		2,708,400
Saskatoon	6	2,696,020	1,283,000	84,000	1,329,020
Swift Current	8	335,751			335,751
Weyburn	11	730,540	146,000		584,540
Yorkton	4	804,690	199,825		604,865
Totals	85	$11,396,874	$3,714,856	$315,700	$7,366,318

SCHEDULE M

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Total	Water/Sewer Mains	Storm Sewers	Surface Works
TOWNS					
Arcola	2	$ 250,000	$	$	$ 250,000
Asquith	1	56,168			56,168
Assiniboia	8	568,657	234,178		334,479
Battleford	3	198,250			198,250
Birch Hills	2	203,500			203,500
Carrot River	1	90,000	90,000		
Davidson	1	2,520,000			2,520,000
Fort Qu'Appelle	6	710,040	350,040		360,000
Gravelbourg	1	20,182			20,182
Gull Lake	1	10,000			10,000
Humboldt	2	63,235			63,235
Kipling	3	228,000			228,000
Lumsden	1	360,000			360,000
Maple Creek	4	415,100			415,100
Martensville	1	20,180			20,180
Meadow Lake	2	950,549	950,549		
Moosomin	1	66,000			66,000
Mossbank	5	359,000			359,000
Norquay	2	33,500	33,500		
Outlook	1	145,000	145,000		
Ponteix	2	231,900			231,900
Porcupine Plain	2	40,498			40,498
Redvers	2	203,000			203,000

SCHEDULE M

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Total	Water/Sewer Mains	Storm Sewers	Surface Works
Rosetown	3	$ 590,000	$ 590,000	$	$
Rosthern	4	283,950			283,950
Shaunavon	2	207,000			207,000
Stoughton	2	74,000			74,000
Warman	1	25,900			25,900
Watrous	1	16,967	16,967		
Whitewood	2	208,400			208,400
Wynyard	4	713,341			713,341
Totals	73	$9,862,317	$2,410,234	$ -	$7,452,083
VILLAGES					
Aberdeen	2	23,600	23,600		
Conquest	1	8,000	8,000		
Dysart	1	335,000			335,000
Holdfast	1	7,500			7,500
Leask	1	156,000			156,000
Meota	2	40,050	40,050		
Punnichy	1	495,000			495,000
Totals	9	$1,065,150	$ 71,650	$ -	$993,500
TOTAL OF ALL MUNICIPALITIES	167	$22,324,341	$6,196,740	$315,700	$15,811,901

SCHEDULE N

CAPITAL TRUST FUND TRANSACTIONS

APPROVED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1982

	Creation of New Funds and Re-establishment of Existing Funds		Addition to Funds		Withdrawals from Funds	
	Number	Amount of New Funds	Number	Amount	Number	Amount
Cities	-	$ -	1	$ 80,000	3	$1,320,000
Towns	1	55,000	8	411,000	33	1,198,473
Villages	2	75,000	-	-	6	90,500
Rural Municipalities	1	285,000	15	587,310	72	3,591,768
Totals	4	$415,000	24	$1,078,310	114	$6,200,741

SCHEDULE O

PURPOSES FOR WHICH CAPITAL TRUST FUNDS WERE WITHDRAWN

Local Authority	Purpose of Withdrawal	Amount
CITIES	Buildings and Repairs	$ 810,000
	Street Construction	150,000
	Road Improvements	360,000
	Total	$1,320,000
TOWNS	Buildings and Repairs	$ 202,458
	Street Construction	20,000
	Water Supply Line	45,575
	Water Storage Reservoir	405,995
	Dam and Water Treatment Plants	225,000
	Well and Pipeline	100,000
	Machinery and Equipment:	
	Transportation	162,770
	Other Machinery and Equipment	36,675
	Total	$1,198,473
VILLAGES	Sewage Lagoon and Water Storage Reservoirs	$58,000
	Machinery and Equipment:	
	Transportation	15,500
	Protective	17,000
	Total	$90,500

SCHEDULE O (Cont'd)

Local Authority	Purpose of Withdrawal	Amount
RURAL MUNICIPALITIES	Building and Repairs	$ 662,332
	Road Improvements	37,500
	Machinery and Equipment:	
	Transportation	2,881,936
	Protective	10,000
	Total	$3,591,768

SCHEDULE P

MUNICIPAL ESTIMATES APPROVED AND TAX RATES AUTHORIZED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1982

Local Authority	Estimated Expenditures	Tax Rate
RURAL MUNICIPALITIES		
Duck Lake No. 463	$285,748	115

SCHEDULE Q

INQUIRIES AND HEARINGS

CONDUCTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1982

Date	Local Authority	Subject to Inquiry or Appeal
May 26, 1982	City of Swift Current	Street paving, six inch curb and lane paving
June 2, 1982	City of Prince Albert	Storm Sewers
July 14, 1982	Town of Kindersley	Constructing combined works, watermain replacements, walk and curb replacements, class "A" pavement and curb
September 8, 1982	City of Melville	Sewer Main Replacement

SCHEDULE R

ORDERS ISSUED BY THE LOCAL GOVERNMENT BOARD UNDER SECTION 10 OF THE PUBLIC HEALTH ACT AND SECTIONS 12 AND 49 OF THE UNION HOSPITAL ACT IN THE YEAR 1982

Public Health Act (Section 10)

Melfort-Tisdale No. 11 Moose Jaw-Assiniboia-Gravelbourg No. 2 North Battleford No. 13 Prince Albert No. 12 Regina Rural No. 5 Rosetown-Biggar-Kindersley No. 7 Saskatoon Rural No. 8 Swift Current No. 1 Weyburn-Estevan No. 3 Yorkton-Melville No. 10	Fixing the amount of cost to be borne by participating municipalities in Health Regions

Union Hospital Act (Section 12)

Assiniboia Brock Canora Coronach Gull Lake Moose Jaw Quill Lake Rosthern Wadena Wolseley Memorial	Fixing share of estimated cost to be borne by participating areas (establishment) redistribution and redefined areas in Union Hospital Districts

SCHEDULE S

HOUSING COMPANY AGREEMENTS APPROVED

Under The Housing and Special-care Homes Act

in the Year 1982

BETWEEN	AND
Gateway Lodge Inc.	Town of Canora Town of Norquay Town of Sturgis Village of Buchanan Village of Hyas Village of Invermay Village of Rama Village of Stenen R.M. of Sliding Hills No. 273 R.M. of Good Lake No. 274 R.M. of Keys No. 303 R.M. of Buchanan No. 304 R.M. of Invermay No. 305 R.M. of Clayton No. 333
Preeceville Lions Housing Corporation	Town of Preeceville Town of Sturgis R.M. of Buchanan No. 304 R.M. of Preeceville No. 334 R.M. of Hazel Del No. 335
Wilkie & District Centennial Nursing Home Company Limited	Town of Scott Town of Wilkie R.M. of Reford No. 379 R.M. of Tramping Lake No. 380 R.M. of Prairie No. 408 R.M. of Buffalo No. 409

SCHEDULE R (Cont'd)

Union Hospital Act (Section 49)

Cut Knife Davidson Gainsborough Grenfell Gull Lake Hudson Bay Maidstone Moosomin Nipawin Shellbrook Watson Wynyard	Authorizing levy to create surplus for Capital Reserve Funds in Union Hospital Districts

SCHEDULE T

WATER RATES AND/OR SEWER SERVICE CHARGE BYLAWS APPROVED BY THE BOARD IN 1982

TOWNS

Arborfield
Assiniboia
Battleford
Bengough
Bienfait
Birch Hills
Cabri
Canora
Carrot River
Creighton
Davidson
Duck Lake
Eastend
Eatonia
Esterhazy
Eston
Fleming
Foam Lake
Gull Lake
Herbert
Indian Head
Kerrobert
Kindersley
Kyle
Lafleche
Langenburg
Langham
Luseland
Martensville
Meadow Lake
Naicam
Norquay
Outlook
Oxbow
Pilot Butte
Ponteix
Porcupine Plain
Qu'Appelle
Radisson
Regina Beach
Rosthern
St. Walburg
Shaunavon
Shellbrook
Sintaluta
Star City
Unity
Wakaw
Warman
Watrous
Wawota
Whitewood
Wilkie
Wolseley
Wynyard

VILLAGES

Aberdeen
Abernethy
Alida
Bjorkdale
Buchanan
Cadillac
Canwood
Clavet
Climax
Craven
Denholm
Dinsmore
Dysart
Earl Grey
Edam
Edenwold
Ernfold
Flaxcombe
Frobisher
Frontier
Glaslyn
Invermay
Kannata Valley
Kenaston
Kincaid
Kisbey
Lake Lenore
Lancer
Lang
Lebret
Leoville
Loon Lake
Leross
MacNutt
Manitou Beach
Manor
Medstead
Middle Lake
Montmartre
Osler
Palmer
Pangman
Pierceland
Plenty
Quill Lake
Rama
St. Victor
Shell Lake
Shields
Spalding
Speers
Stenen
Stewart Valley
Storthoaks
Vanscoy
Viscount
White City
Zenon Park

REPORT OF MEETING OF THE ADVISORY COMMITTEE

TO THE LOCAL GOVERNMENT BOARD

A meeting of the Advisory Committee to the Local Government Board was held in the 12th Floor Board Room, 1920 Broad Street, Regina, Saskatchewan, at 9:30 a.m. on Monday, January 11, 1982.

Present:

Mr. N. Rosenberg, Chairman, Local Government Board

Mr. L. H. Lewry, Member, Local Government Board

Mr. M. J. Janzen, Member, Local Government Board

Mr. A. B. Smith, Member, Local Government Board

Mr. C. L. Wayling, Member, Local Government Board

Mr. T. Cholod, Representative, Saskatchewan Urban Municipalities Association

Mr. K. Smith, Representative, Saskatchewan Association of Rural Municipalities

Mr. E. Moen, Representative, Saskatchewan Health-Care Association

Mr. E. J. Elke, Representative, Saskatchewan School Trustees Association

Mr. Rosenberg, acting as Chairman of the meeting, welcomed the members of the Committee, and invited them to participate freely in the discussion.

On a motion by Mr. Moen, the proposed agenda as developed by the Board, a copy of which had been mailed to each committee member, was adopted as the agenda to govern the meeting.

A G E N D A

1. Introduction;

2. Agenda - Review;
   - Additions and/or Revisions;

3. Special problems by various local governments:

   (a) urban;
   (b) rural;
   (c) schools;
   (d) hospitals;

4. Markets for the sale of debentures;

5. Debt limits;

6. Capital Trust Funds;

7. Cash down payments;

8.(a) Other matters of interest to the Committee;
(b) Role of Local Government Board to Local Governments in Saskatchewan;

9. Adjournment.

3. Special Problems by Various Local Governments.

(a) Urban

Mr. Cholod mentioned that there was a particular problem involving property assessments in the transition area in the City of Regina - some assessments had been successfully appealed. He further mentioned that the SUMA Board appeared to be pleased with the current performance of the Local Government Board, and that no complaints in this regard had been received at SUMA headquarters from their field representatives.

(b) Rural

Mr. Keith Smith reported that SARM had no particular concerns to bring to the Board's attention. Mr. Rosenberg mentioned that recent changes in The Rural Municipality Act now allowed borrowing up to 20% of a municipality's taxable assessment (as compared to 5% previously). Mr. Smith stated that everyone appeared to be satisfied with LGB activities - no complaints had been received by SARM. Mr. Rosenberg mentioned that the Board would be represented at the forthcoming SARM Convention, and that any matters of concern could be discussed there. Mr. Smith asked whether the Advisory Committee met more than once a year - Mr. Rosenberg stated that one meeting a year was the usual practice, but that a further meeting could be called if this was considered desirable.

(c) Schools

Mr. Elke mentioned that school authorities appeared to be satisfied with the actions of the Board. He stated that the Board appeared to be taking a fairly firm, but fair, stand on debenture borrowing. He voiced one concern (not directly concerning the Board) relating to the Department of Education's criteria for arriving at requirements for school projects - in some cases there appeared to be some political influence in the planning stage. Mr. Cholod referred to the question of voting on school projects, and the requirements by the LGB for such voting in some cases, as discussed at last year's meeting of the Committee. He asked whether the School Trustees Association had appealed to the Provincial Government about this question. Mr. Elke stated that no further action had been taken by STA in this matter, and that no additional problems had come to their attention since the last committee meeting. Mr. Rosenberg mentioned that the Local Government Board would feel more comfortable if the statutory provision for the School Board to call for a vote was used, rather than the LGB calling for a vote. In some cases a vote had been called by LGB where petitions against a project had been presented. Mr. Janzen stated that at the time the new Education Act came into effect, the LGB felt that a vote should be called if opposition to a project was shown. The Board now feels that a call for a vote should be a political decision to be made by a School Board rather than by the LGB, as the latter Board's concerns relate to the financial aspects of a project only.

(d) Hospitals

Mr. Moen had no problems to report regarding the relationship between the Local Government Board and hospital boards. He referred to concerns expressed at last year's committee meeting relating to the financing of renovations to hospitals. He understood that some changes in the basis of government funding of hospital projects would be announced at the forthcoming session of the Legislature. Some large hospitals are now having problems in deficit financing, caused to some extent from increased labour costs, etc. The matter of voting on debenture borrowing was discussed briefly, and Mr. Janzen pointed out that the voting situation for hospitals was different from that for schools. A hospital district does not have various sub-districts competing with one another for projects, as school divisions do. Mr. Janzen referred to a problem with dealing with a borrowing application from one hospital district. In the course of the Board's review of the hospital district's financial position, it was found that it appeared that there was no control exercised by the Department of Health over the budgeting of hospital districts, in order to avoid deficits. Mr. Rosenberg asked whether hospital boards wished to be left to their own devices in this area. Mr. Moen was not aware of any particular feelings in this regard. Mr. Rosenberg wondered how hospital boards were able to incur deficits

without being accountable for them, and suggested that someone in the Department of Health should make sure that deficits were not incurred. Mr. Moen pointed out that the budget submitted to Saskatchewan Hospital Services Plan deals only with operational costs. Some larger hospitals in the past were on global budgeting, and were able to juggle around costs and available funds. Mr. Janzen mentioned that in any local administration problems can arise when the administrator is not fully conversant with the requirements of the statutes. Mr. Rosenberg asked whether hospital boards would object to more involvement by the Local Government Board in their financial situation. Mr. Moen thought that there would be some negative reaction to this idea. Mr. Wayling pointed out that as many members of hospital boards were also members of municipal councils, they should be aware of problems in this area. Mr. Moen replied that there was no formal mechanism for hospital board members to report to councils re hospital finances. Mr. Janzen suggested that SHSP should annually check and review financial statements of hospital districts, and Mr. Lewry suggested that SHSP should pay closer attention to deficit situations in the districts. Mr. Moen pointed out that such actions were not within the terms of reference of SHSP. Mr. Cholod mentioned that SUMA has concerns regarding the mill rate levy for Hospital Revenue Tax - Mr. Moen had no comments on this.

4. Markets for Sale of Debentures.

Mr. Janzen mentioned that in the past there had been no difficulty in marketing municipal debentures locally, but that in the last two years such sales had become more difficult. In 1981 the local market became so difficult (especially for large school issues) that bond dealers were reluctant to tender for the purchase of such debentures. The bond dealers that showed any interest at all usually offered to sell the debentures on a "best effort" basis. However, at the end of the year, interest rates came down, and the position improved. At peak interest rates, some issues had to be sold at a rate of 19⅛% per annum. Most school and hospital issues are now based on a repayment term of ten years, but urban municipal issues are often repaid over a shorter term than this. Mr. Elke thought that the shorter terms were better - Mr. Janzen pointed out that anything over ten years required a long time before an appreciable portion of the principal was repaid. Mr. Rosenberg mentioned that there were not many rural municipalities with debenture issues now, but that the provincial government was considering financing a ten year road program by way of debenture issue. He further mentioned that in the case of school projects, the government picks up the interest payments on debenture issues, but that the LGB still requires the usual criteria regarding eligibility for borrowing to be observed. Mr. Janzen pointed out that in the case of auditoriums, the operating costs are a big factor, and these are not covered by government grants. Mr. Cholod mentioned that the City of Regina had a number of debentures for sale, and that interest rates appeared to have dropped since last year.

5. Debt Limits

Mr. Lewry mentioned that the statutory limits on borrowing for urban and rural municipalities are now 25% and 20% respectively of the taxable assessment. Mr. Cholod and Mr. Keith Smith had not heard any adverse comments regarding these limits. Mr. Rosenberg pointed out that there were no statutory limits for borrowings by hospitals or schools.

6. Capital Trust Funds

Mr. Wayling briefly reviewed the operation of these funds, which can be created by urban and rural municipalities, under the applicable statutory provisions. A Capital Trust Fund acts as a reserve fund, and there was no problem in obtaining LGB approval to use the funds, subject to repayment over a period of years. (In the case of machinery purchases, this repayment term should not be longer than the lifetime of the equipment in question). Money to the credit of the Capital Trust Fund can be invested while it is in the fund, and any interest earnings from such investments form part of the general revenue fund. There is nothing to prevent a council setting up a capital fund on its own, of course, but there would be no obligation to repay any money withdrawn from such a fund. A Capital Trust Fund, on the other hand, ensures that money spent will be repaid to the fund, and will be available for further capital expenditures in the future.

7. Cash Down Payments

Mr. Rosenberg mentioned that about fifteen years ago the LGB established a policy that in the year that a loan is taken out, the council in question should provide a cash contribution in the current year at least equal to the annual amount of principal and interest required to repay the loan. He further mentioned that this policy had worked well over the years, without any adverse comments. Mr. Janzen pointed out that the maximum down payment to be financed by school authorities was 4 mills. Mr. Lewry mentioned that the Board no longer required a cash down payment in the case of withdrawals from Capital Trust Funds.

8. (a) Other Matters of Interest

The committee members had no particular matters to discuss under this heading. There was a brief discussion regarding new accessibility standards for public buildings - especially relating to hospitals and schools. Mr. Elke mentioned that there was a need for some uniformity in fire regulations for schools.

(b) Role of Local Government Board

Mr. Rosenberg mentioned that the Board was set up by statute, with not less than five and not more than seven members. The main role of the Board is to maintain the financial integrity of local

authorities in the province. The members have a quasi-judicial function, and are not allowed to vote in provincial or municipal elections. The Board supports municipal administrators (particularly in smaller communities) by providing advice on procedures, sample bylaws, resolutions, etc. Over the years, the Board has changed to the extent that its role is more of a support than a regulatory one.

9. Adjournment

The Chairman thanked those in attendance for their contributions and comments.

The meeting adjourned at 11:45 a.m.

"J. F. Chaney"

J. F. Chaney,
Secretary.